

EX PARTE OR LATE FILED

CC95-60

**FEDERAL COMMUNICATIONS COMMISSION**  
WASHINGTON, D.C. 20554

IN REPLY REFER TO: 1600E

November 28, 1995  
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APR 30 1996

FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Mr. Gerald Asch  
Director-FCC Accounting/Audit Matters  
Bell Atlantic Corporation  
1133 20th St., N.W., Suite 800  
Washington, D.C. 20036

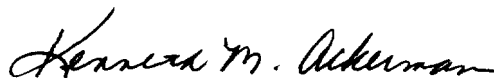
Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Mr. Asch:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to obtain more detailed information relating to expense limits before finalizing the expense limit increase.

To assist us in determining the appropriate expense limit, we request that you complete the attached data request. I ask that you provide the data on hard copy using the attached format (see Attachment 1) and also provide an electronic data file using Lotus 123 Format (see Attachment 2). In addition, please explain what types of internal controls you have in place for tracking items that are expensed. This request must be completed by December 14, 1995. Please send your response to: Kenneth M. Ackerman; Chief, Accounting Systems Branch; Federal Communications Commission; 2000 L St., N.W., Room 812; Washington, D.C. 20554. If you have any questions please contact either Debbie Weber or Tom Petras of my staff at 202-418-0810.

Sincerely,

  
Kenneth M. Ackerman  
Chief, Accounting Systems Branch

Attachments

No. of Copies rec'd 1  
LIST A B C D E

Bell Atlantic Network Services, Inc.  
1133 Twentieth Street, N.W.  
Suite 800  
Washington, DC 20036  
202 392-1187

Gerald Asch  
Director/FCC Relations

CC Docket 95-60

EX PARTE OR LATE FILED

RECEIVED

December 21, 1995

APR 30 1996

Mr. Kenneth M. Ackerman  
Federal Communications Commission  
Chief, Accounting Systems Branch  
Audits and Accounting Division  
2000 L Street, N.W. - Suite 812  
Washington, D.C. 20036

FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Dear Mr. Ackerman:

Re: Expense Limit Data Request - CC Docket No. 95-60

Enclosed, in response to your letter November 28, 1995 on the above referenced matter is Bell Atlantic's response. We appreciate your staff providing a formatted diskette and additional time to prepare the response.

We have filed, as an Ex Parte, a copy of this data request with the Secretary's office.

Please contact me at 202 392-1187 if you have any questions.

Sincerely,



Enclosure/Attachment

No. of Copies rec'd \_\_\_\_\_  
List ABCDE \_\_\_\_\_

Bell Atlantic Network Services, Inc.  
1133 Twentieth Street, N.W.  
Suite 800  
Washington, DC 20036  
202 392-1187

Gerald Asch  
Director/FCC Relations

December 21, 1995

Mr. William F. Caton  
Acting Secretary  
Federal Communications Commission  
1919 M Street NW - Room 222  
Washington, D.C. 20554

Re: **Ex Parte Meeting**  
**CC Docket No. 95-60**

Dear Mr. Caton:

Enclosed is Bell Atlantic's response to a data request received on the above referenced matter from the Accounting and Audits Division on November 28, 1995.

An original and a copy of this Ex Parte filing are being filed in the office of the Secretary on December 21, 1995. Please include it in the public record of this proceeding.

Respectfully submitted,



cc: Mr. Ken Ackerman

Bell Atlantic Corporation  
Response to Expense Limit Data Request  
CC Docket No. 95-60

In response to your query about what types of controls are in place to track items that are expensed, we point out that the savings we expect to realize under higher expense limits will be realized from the elimination of the administrative costs of tracking and inventorying of these items. Expensed items are not "tracked", however, they are safeguarded by a variety of mechanisms which management employs to protect all its property, whether capitalized or expensed in the financial records. The highly competitive environment in which the Company operates today mandates judicious use of resources and severe limitations on expenditures, which are exemplified by the following types of control mechanisms:<sup>1</sup>

The Company exercises strict enforcement of budgetary controls over expenditures, including comparison of period over period fluctuations. Purchases and material dispositions require authorization by appropriate levels of management and custodial managers are held accountable for responsible use of Company funds and materials.

The Company maintains high levels of building security and maintenance procedures to protect property from physical loss due to theft, deterioration, destruction, misappropriation or misuse and damage. Sign-out procedures are enforced whenever property is removed from a company location. Employees are required to review and annually sign a Code of Conduct policy which stresses employee's fiduciary responsibility with respect to the misappropriation or misuse of Company funds or property. This policy is periodically reinforced by messages from the Company's risk management staff. Building reviews are conducted annually to ensure that security requirements are being met, and the Compliance Office analyzes data for potential trends of misuse or misappropriation.

Ultimately, Company management must report to shareholders on the results of its stewardship of Company property, and must attest to the strength of its internal controls over assets and expenditures.

An increase in expense limits, or even elimination of the maintenance of continuing property records, will not lessen these control requirements.

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<sup>1</sup> For additional discussion on internal and external property controls, see attached comments of Bell Atlantic in RM 8640 Petition of United Telephone Association to Eliminate Detailed Property Records For Certain Support Assets

REGION/COMPANY BELL ATLANTIC CORP JURISDICTION TOTAL BAC NSGS

## Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles					360,936	360,936
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	537	528	1,002	559	17,679	20,305
2116	Other Work Equipment	8,264	17,023	32,852	20,991	420,526	249,828
2122	Furniture	20,897	8,056	8,152	3,059	31,203	71,366
2123.1	Office Support Equipment	2,603	3,087	3,716	2,843	52,730	64,980
2123.2	Co Communications Equip.					108,919	108,919
2124	Gen'l Purpose Computers	12,795	5,542	12,370	20,807	1,581,398	1,632,913
TOTAL	INVESTMENT	45,096	34,236	58,092	48,259	2,323,564	2,509,247

## Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles					176,080	176,080
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	172	149	263	129	3,885	4,598
2116	Other Work Equipment	4,313	6,052	12,369	9,333	47,000	79,067
2122	Furniture	7,920	2,789	2,674	986	10,561	24,930
2123.1	Office Support Equipment	1,379	1,585	1,916	1,423	24,696	30,999
2123.2	Co Communications Equip.					41,498	41,498
2124	Gen'l Purpose Computers	7,042	2,857	6,095	9,583	877,262	902,839
TOTAL ACCUM. DEPRECIATION		20,826	13,432	23,317	21,454	1,180,981	1,260,010
TOTAL NET INVESTMENT		24,270	20,804	34,775	26,805	1,142,582	1,249,236

**Section C**

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles					16,852	16,852
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	883	597	829	320	1,694	4,323
2116	Other Work Equipment	12,050	15,990	24,125	10,834	24,246	86,832
2122	Furniture	34,783	9,307	6,714	1,789	3,262	55,855
2123.1	Office Support Equipment	4,212	3,501	3,098	1,647	6,065	18,523
2123.2	Co Communications Equip					3,370	3,370
2124	Gen'l Purpose Computers	20,055	6,445	9,833	11,942	50,160	98,435
TOTAL	ITEMS IN SERVICE	71,983	35,840	44,599	26,532	105,649	284,190

**Section D**ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS  
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	1,191	1,923	2,766	3,207

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles					26,368	26,368
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	11	61	37	9	609	727
2116	Other Work Equipment	310	466	3,208	960	30,104	35,048
2122	Furniture	6,548	4,993	50,417	5,273	5,162	72,393
2123.1	Office Support Equipment	11,516	25	117	6,062	2,622	20,341
2123.2	Co Communications Equip	2	1	23	27	1,124	1,177
2124	Gen'l Purpose Computers	2,735	1,258	2,300	5,493	133,114	144,900
TOTAL	INVESTMENT	21,122	6,803	56,103	17,824	199,103	300,954

## Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles					2,706	2,706
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	9	62	29	7	34	141
2116	Other Work Equipment	491	540	2,771	584	3,490	7,875
2122	Furniture	634	307	307	15	50	1,313
2123.1	Office Support Equipment	83	27	105	54	176	445
2123.2	Co Communications Equip	3	2	16	17	16	54
2124	Gen'l Purpose Computers	3,598	1,509	1,784	3,083	6,172	17,286
TOTAL	ITEMS IN SERVICE	4,818	2,447	5,012	3,760	12,644	29,820

**Section G**  
**INVESTMENTS PURCHASED IN 1994 (\$000)**

ACCOUNT A	DESCRIPTION B	\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	ACCOUNT TOTAL H=C Thru G
2112	Motor Vehicles					27,173	27,173
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	5	1	43	7	298	353
2116	Other Work Equipment	716	484	2,813	639	25,559	30,211
2122	Furniture	1,699	217	390	5,370	25,101	32,777
2123.1	Office Support Equipment	1,396	1,015	4,584	7,584	8,412	22,991
2123.2	Co Communications Equip	13	3	13	12	4,593	6,103
2124	Gen'l Purpose Computers	2,621	3,732	3,173	5,958	173,671	189,155
TOTAL	INVESTMENT	6,449	5,452	11,016	75,228	329,821	308,763

**Section H**  
**NUMBER OF PLANT ITEMS PURCHASED IN 1994**

ACCOUNT A	DESCRIPTION B	\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	TOTAL H=C Thru G
2112	Motor Vehicles					1,279	1,279
2113	Aircraft						
2114	Special Purpose Vehicles						
2115	Garage Work Equipment	7	1	9	4	12	33
2116	Other Work Equipment	1,157	558	2,426	356	3,972	8,467
2122	Furniture	693	243	333	67	287	1,623
2123.1	Office Support Equipment	149	26	73	109	280	637
2123.2	Co Communications Equip	17	49	23	7	92	188
2124	Gen'l Purpose Computers	3,932	1,515	2,494	3,606	9,586	21,133
TOTAL	ITEMS IN SERVICE	5,955	2,392	5,358	8,164	24,563	33,360

## Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	97,873	97,873
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	82	115	240	76	5,830	6,344
2116	Other Work Equipment	1,837	4,015	10,301	5,278	51,051	72,482
2122	Furniture	7,345	2,648	1,731	641	9,430	21,793
2123.1	Office Support Equipment	865	927	1,415	988	18,129	22,325
2123.2	Co Communications Equip.					36,003	36,003
2124	Gen'l Purpose Computers	3,678	1,838	3,800	6,155	475,538	491,010
TOTAL	INVESTMENT	13,808	9,541	17,488	13,138	693,854	747,830

## Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles					41,890	41,890
2113	Aircraft						0
2114	Special Purpose Vehicles						0
2115	Garage Work Equipment	10	11	17	5	422	465
2116	Other Work Equipment	633	1,473	3,561	1,961	9,720	17,348
2122	Furniture	2,951	1,001	662	232	3,245	8,091
2123.1	Office Support Equipment	465	478	770	524	9,476	11,713
2123.2	Co Communications Equip.					15,409	15,409
2124	Gen'l Purpose Computers	2,150	994	1,968	2,914	288,652	296,678
TOTAL	ACCUM. DEPRECIATION	6,209	3,957	6,978	5,636	368,814	391,594
TOTAL	NET INVESTMENT	7,599	5,584	10,510	7,502	325,040	356,236

## Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	3,562	3,562
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	130	135	204	44	503	1,016
2116	Other Work Equipment	2,864	4,597	8,491	3,113	7,443	26,508
2122	Furniture	12,126	3,110	1,446	373	871	17,926
2123.1	Office Support Equipment	1,407	1,048	1,163	580	2,404	6,602
2123.2	Co Communications Equip.						0
2124	Gen'l Purpose Computers	5,851	2,146	3,010	3,462	15,606	30,075
TOTAL	ITEMS IN SERVICE	22,378	11,036	14,314	7,572	30,389	85,689

## Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS  
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	370	592	888	915

## Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	16,310	16,310
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	6	1	7	2	175	190
2116	Other Work Equipment	175	293	1,240	380	9,212	11,301
2122	Furniture	25	36	6	4	13	84
2123.1	Office Support Equipment	8	3	40	12	695	759
2123.2	Co Communications Equip.	0	0	9	25	249	283
2124	Gen'l Purpose Computers	525	512	778	1,706	38,245	41,765
TOTAL	INVESTMENT	739	846	2,081	2,128	64,899	70,692

## Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	433	433
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	1	1	6	1	8	17
2116	Other Work Equipment	278	346	1,099	227	1,821	3,770
2122	Furniture	38	42	5	2	4	91
2123.1	Office Support Equipment	13	4	36	7	56	116
2123.2	Co Communications Equip.	0	0	6	16	6	28
2124	Gen'l Purpose Computers	746	630	612	931	2,273	5,192
TOTAL	ITEMS IN SERVICE	1,076	1,023	1,764	1,184	4,601	9,647

REGION/COMPANY\_\_BELL ATLANTIC\_\_\_\_\_ JURISDICTION\_\_PENNSYLVANIA\_\_\_\_\_ Page 4 of 4

## Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	9,850	9,850
2113	Aircraft	0	0	0	0		0
2114	Special Purpose Vehicles	0	0	0	0		0
2115	Garage Work Equipment	1	0	36	5	235	277
2116	Other Work Equipment	316	196	1,444	168	6,221	8,345
2122	Furniture	11	14	21	29	480	555
2123.1	Office Support Equipment	31	5	22	46	627	731
2123.2	Co Communications Equip.						1,469
2124	Gen'l Purpose Computers	707	2,666	697	1,471	38,245	43,786
TOTAL	INVESTMENT	1,068	2,881	2,219	57,377	120,672	65,014

## Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0		0	0	431	431
2113	Aircraft	0		0	0	0	0
2114	Special Purpose Vehicles	0		0	0	0	0
2115	Garage Work Equipment	2	0	3	3	2	10
2116	Other Work Equipment	515	230	1,253	91	1,128	3,216
2122	Furniture	18	15	18	18	45	114
2123.1	Office Support Equipment	48	9	20	28	105	210
2123.2	Co Communications Equip.	1	46	13	1	31	92
2124	Gen'l Purpose Computers	1,044	297	552	816	2,273	4,982
TOTAL	ITEMS IN SERVICE	1,628	597	1,859	4,972	13,070	9,055

REGION/COMPANY BELL ATLANTIC JURISDICTION DELAWARE

## Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	4,534	4,534
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	3	1	26	6	390	425
2116	Other Work Equipment	147	1,638	549	260	1,057	3,651
2122	Furniture	378	59	118	53	270	878
2123.1	Office Support Equipment	42	68	62	47	441	660
2123.2	Co Communications Equi	0	0	0	0	630	630
2124	Gen'l Purpose Computers	197	63	141	462	7,738	8,601
TOTAL INVESTMENT		765	1,829	896	827	15,061	19,379

## Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0				2,117	2,117
2113	Aircraft	0					0
2114	Special Purpose Vehicles	0					0
2115	Garage Work Equipment	2	0	4	1	80	87
2116	Other Work Equipment	38	63	153	105	191	550
2122	Furniture	165	28	45	21	103	362
2123.1	Office Support Equipment	38	58	53	33	364	546
2123.2	Co Communications Equip.					201	201
2124	Gen'l Purpose Computers	70	33	53	148	2,729	3,033
TOTAL ACCUM. DEPRECIATIO		313	182	308	308	5,786	6,897
TOTAL NET INVESTMENT		452	1,647	588	519	9,276	12,482

Note: Savings were calculated on a BAC basis and allocated based on relative quantities of plant

REGION/COMPANY\_\_BELL ATLANTIC\_\_\_\_ JURISDICTION\_\_DELAWARE\_\_\_\_\_

**Section C**

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	232	232
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	4	1	20	3	36	64
2116	Other Work Equipment	228	185	228	151	406	785
2122	Furniture	614	70	97	31	25	837
2123.1	Office Support Equipment	67	79	48	27	72	293
2123.2	Co Communications Equip.						0
2124	Gen'l Purpose Computers	299	75	108	277	471	1,230
TOTAL	ITEMS IN SERVICE	1,212	410	501	489	1,242	3,441

**Section D**

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS  
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	20	22	31	59

REGION/COMPANY BELL ATLANTIC JURISDICTION DELAWARE Page 3 of 4

## Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	373	373
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	0	0
2116	Other Work Equipment	31	13	355	43	508	950
2122	Furniture	64	0	38	7	3	111
2123.1	Office Support Equipment	0	0	1	2	65	68
2123.2	Co Communications Equi	0	0	0	0	0	0
2124	Gen'l Purpose Computers	17	30	54	97	565	763
TOTAL INVESTMENT		113	43	448	150	1,514	2,267

## Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	20	20
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	0	0
2116	Other Work Equipment	53	15	311	24	105	508
2122	Furniture	99	0	29	4	1	133
2123.1	Office Support Equipment	0	0	1	1	6	8
2123.2	Co Communications Equi	0	0	0	0	0	0
2124	Gen'l Purpose Computers	24	37	39	53	78	231
TOTAL ITEMS IN SERVICE		176	52	380	82	210	900

## Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	840	840
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	1		4	0	13	17
2116	Other Work Equipment	79	14	45	33	1,096	1,267
2122	Furniture	1,280	0	0	5,258	23,655	30,193
2123.1	Office Support Equipment	1,303	0	4,500	7,410	5,875	19,088
2123.2	Co Communications Equip.						0
2124	Gen'l Purpose Computers	104,456	3	42	236	2,077	106,814
TOTAL INVESTMENT		107,119	17	4,591	12,937	33,555	158,219

## Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	35	35
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	1	0	3	0	1	5
2116	Other Work Equipment	126	16	41	18	177	378
2122	Furniture	2	0	0	2	4	8
2123.1	Office Support Equipment	2	0	3	4	2	11
2123.2	Co Communications Equip.						0
2124	Gen'l Purpose Computers	151	3	33	148	122	457
TOTAL ITEMS IN SERVICE		282	19	80	172	341	894

REGION/COMPANY BELL ATLANTIC JURISDICTION NEW JERSEY

## Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	131,650	131,650
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	229	230	367	206	5,747	6,778
2116	Other Work Equipment	3,135	4,106	8,032	4,685	49,320	69,278
2122	Furniture	6,450	1,805	1,814	747	8,829	19,644
2123.1	Office Support Equipment	755	1,032	1,055	765	15,736	19,342
2123.2	Co Communications Equip	0	0	0	0	33,950	33,950
2124	Gen'l Purpose Computers	3,792	1,470	3,483	5,146	484,974	498,864
TOTAL	INVESTMENT	14,360	8,642	14,750	11,548	730,206	779,506

## Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0				56,346	56,346
2113	Aircraft	0					0
2114	Special Purpose Vehicles	0					0
2115	Garage Work Equipment	126	107	189	100	3,002	3,524
2116	Other Work Equipment	2,308	2,288	4,931	2,807	15,506	27,840
2122	Furniture	2,650	699	810	322	3,757	8,238
2123.1	Office Support Equipment	472	573	598	408	7,936	9,987
2123.2	Co Communications Equip					14,066	14,066
2124	Gen'l Purpose Computers	2,159	893	1,974	2,158	298,550	305,734
TOTAL	ACCUM. DEPRECIATIO	7,715	4,560	8,502	5,795	399,163	425,735
TOTAL	NET INVESTMENT	6,645	4,082	6,248	5,753	331,043	353,771

REGION/COMPANY BELL ATLANTIC JURISDICTION NEW JERSEY Page 2 of 4

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	5,238	5,238
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	378	251	301	114	431	1,475
2116	Other Work Equipment	5,070	4,750	6,561	2,710	4,240	23,331
2122	Furniture	10,755	2,117	1,487	431	1,062	15,852
2123.1	Office Support Equipment	1,221	1,161	883	448	1,580	5,293
2123.2	Co Communications Equip						0
2124	Gen'l Purpose Computers	6,020	1,704	2,827	2,972	13,399	26,922
TOTAL	ITEMS IN SERVICE	23,444	9,983	12,059	6,675	25,950	78,111

## Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS  
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	388	536	748	807

REGION/COMPANY BELL ATLANTIC JURISDICTION NEW JERSEY

Attachment 1

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**Section E**

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	4,450	4,450
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	1	56	0	0	372	429
2116	Other Work Equipment	2	6	231	292	10,332	10,864
2122	Furniture	174	184	6	2	88	454
2123.1	Office Support Equipment	8	19	39	17	1,066	1,150
2123.2	Co Communications Equip	1	1	4	2	69	77
2124	Gen'l Purpose Computers	763	261	551	1,072	42,088	44,736
TOTAL	INVESTMENT	949	527	832	1,385	58,466	62,159

**Section F**

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	197	197
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	2	57	0	0	6	65
2116	Other Work Equipment	3	6	215	186	367	777
2122	Furniture	286	209	5	1	31	532
2123.1	Office Support Equipment	13	21	36	10	75	155
2123.2	Co Communications Equip	1	2	3	1	3	10
2124	Gen'l Purpose Computers	1,069	308	428	611	1,913	4,329
TOTAL	ITEMS IN SERVICE	1,374	603	687	809	2,592	6,065

## Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	5,100	5,100
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	1	0	16	18
2116	Other Work Equipment	212	0	292	2	6,857	7,364
2122	Furniture	212	30	26	10	872	1,151
2123.1	Office Support Equipment	37	10	33	81	1,007	1,167
2123.2	Co Communications Equip	1	3	12	12	2,045	2,073
2124	Gen'l Purpose Computers	805	261	716	1,938	56,538	60,258
TOTAL	INVESTMENT	1,268	303	1,080	2,044	72,437	77,131

## Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	213	213
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	1	0	1	2
2116	Other Work Equipment	360	0	257	2	845	1,464
2122	Furniture	354	35	22	6	205	622
2123.1	Office Support Equipment	57	11	29	50	96	243
2123.2	Co Communications Equip	1	3	9	6	35	54
2124	Gen'l Purpose Computers	1,235	293	578	1,124	2,447	5,677
TOTAL	ITEMS IN SERVICE	2,007	342	896	1,188	3,842	8,275

REGION/COMPANY BELL ATLANTIC JURISDICTION WASHINGTON, DC

## Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	8,238	8,238
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	3	11	10	19	378	421
2116	Other Work Equipment	147	292	1,000	290	4,729	6,458
2122	Furniture	918	399	278	165	1,766	3,526
2123.1	Office Support Equipment	106	152	175	154	2,718	3,305
2123.2	Co Communications Equip.					2,265	2,265
2124	Gen'l Purpose Computers	916	376	834	1,700	213,422	217,249
TOTAL INVESTMENT		2,090	1,231	2,297	2,328	233,516	241,462

## Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0				4,968	4,968
2113	Aircraft	0					0
2114	Special Purpose Vehicles	0					0
2115	Garage Work Equipment	1	4	3	7	137	152
2116	Other Work Equipment	76	144	234	147	1,235	1,836
2122	Furniture	420	176	105	77	755	1,533
2123.1	Office Support Equipment	43	64	77	55	1,112	1,351
2123.2	Co Communications Equip.					997	997
2124	Gen'l Purpose Computers	427	165	375	647	104,513	106,127
TOTAL ACCUM. DEPRECIATIO		967	553	794	933	113,716	116,963
TOTAL NET INVESTMENT		1,123	678	1,503	1,395	119,800	124,499

## Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	Z	0	650	650
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	5	12	8	11	53	89
2116	Other Work Equipment	229	334	535	178	809	2,085
2122	Furniture	1,588	459	238	94	140	2,519
2123.1	Office Support Equipment	172	174	149	89	320	904
2123.2	Co Communications Equip.						0
2124	Gen'l Purpose Computers	1,406	440	660	1,000	4,569	8,075
TOTAL	ITEMS IN SERVICE	3,400	1,419	1,590	1,372	6,541	14,322

## Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS  
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	56	76	99	166

**Section E**

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	659	659
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	3	0	0	3
2116	Other Work Equipment	8	16	184	0	34	252
2122	Furniture	6	0	1	0	530	538
2123.1	Office Support Equipment	0	0	0	0	8	8
2123.2	Co Communications Equi	0	0	0	0	0	0
2124	Gen'l Purpose Computers	453	45	129	518	21,923	23,068
TOTAL INVESTMENT		478	61	316	518	23,154	24,527

**Section F**

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	46	46
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	2	0	4	6
2116	Other Work Equipment	27	17	141	0	80	265
2122	Furniture	1	0	1	0	0	2
2123.1	Office Support Equipment	0	0	0	0	3	3
2123.2	Co Communications Equi	0	0	0	0	0	0
2124	Gen'l Purpose Computers	339	50	98	304	456	1,247
TOTAL ITEMS IN SERVICE		367	67	242	304	589	1,569

REGION/COMPANY BELL ATLANTIC JURISDICTION WASHINGTON, DC Page 4 of 4

## Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	1,975	1,975
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	0	0
2116	Other Work Equipment	9	34	70	26	1,568	1,707
2122	Furniture	30	2	57	4	2	95
2123.1	Office Support Equipment	5	995	1	21	57	1,079
2123.2	Co Communications Equi	0	0	0	0	0	0
2124	Gen'l Purpose Computers	200	180	225	513	36,714	37,832
TOTAL INVESTMENT		244	1,211	353	564	40,316	42,688

## Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	123	123
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	0	0
2116	Other Work Equipment	12	42	61	17	242	374
2122	Furniture	53	3	50	2	1	109
2123.1	Office Support Equipment	7	1	0	12	7	27
2123.2	Co Communications Equi	0	0	0	0	0	0
2124	Gen'l Purpose Computers	294	213	178	301	885	1,871
TOTAL ITEMS IN SERVICE		366	259	289	332	1,258	2,504

## Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	52,139	52,139
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	67	64	146	100	2,732	3,110
2116	Other Work Equipment	1,002	2,392	4,427	2,895	31,456	42,171
2122	Furniture	3,082	1,274	1,015	557	6,255	12,182
2123.1	Office Support Equipment	353	453	482	460	8,876	10,624
2123.2	Co Communications Equip.					27,107	27,107
2124	Gen'l Purpose Computers	2,299	875	2,200	4,087	222,782	232,243
TOTAL	INVESTMENT	6,803	5,058	8,270	8,098	351,347	379,576

## Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0				32,118	32,118
2113	Aircraft	0					0
2114	Special Purpose Vehicles	0					0
2115	Garage Work Equipment	9	7	12	8	164	200
2116	Other Work Equipment	374	845	1,171	965	5,599	8,954
2122	Furniture	754	304	225	130	1,663	3,076
2123.1	Office Support Equipment	163	224	224	217	3,976	4,804
2123.2	Co Communications Equip.					7,698	7,698
2124	Gen'l Purpose Computers	1,316	412	1,042	2,013	114,220	119,003
TOTAL	ACCUM. DEPRECIATION	2,616	1,792	2,674	3,333	165,438	175,853
TOTAL	NET INVESTMENT	4,187	3,266	5,596	4,765	185,909	203,723

Note: Savings were calculated on a BAC basis and allocated based on plant quantities